

**Senate File 131 - Introduced**

SENATE FILE 131  
BY COURNOYER

**A BILL FOR**

1 An Act relating to the exemption from the hotel and motel  
2 taxes for the renting of lodging after a certain number of  
3 consecutive days.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423A.5, subsection 1, Code 2019, is  
2 amended to read as follows:

3 1. The sales price from the renting of lodging which  
4 is rented by the same person for a the period of more than  
5 thirty-one beginning after ninety consecutive days of rental  
6 by such person.

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with  
9 the explanation's substance by the members of the general assembly.

10 This bill provides that beginning after 90 consecutive days  
11 of lodging rental to the same person, the sales price from such  
12 rental is exempt from local hotel and motel taxes under Code  
13 chapter 423A.

14 Currently, the sales price from the renting of lodging which  
15 is rented by the same person for a period of more than 31  
16 consecutive days is exempt from the hotel and motel taxes under  
17 Code chapter 423A.